

*A.C.A. § 23-78-117*

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\*\*\* CURRENT THROUGH THE 2011 REGULAR SESSION AND UPDATES \*\*\*  
\*\*\* FROM THE ARKANSAS CODE REVISION COMMISSION THROUGH \*\*\*  
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Title 23 Public Utilities and Regulated Industries  
Subtitle 3. Insurance  
Chapter 78 Burial Associations

A.C.A. § 23-78-117 (2011)

**23-78-117. Books, records, accounts, and documents -- Inspection and audit.**

(a) The books, records, accounts, and documents of all burial associations organized or operating in this state shall at all times be open for inspection, examination, and audit by the Burial Association Board, its agents and employees.

(b) (1) Through its agents and employees, the board shall make examinations, from time to time, of all burial associations.

(2) (A) If, at the time of an examination or audit, the board determines that a burial association's books, records, accounts, and documents are insufficient, unavailable, or in no condition to be examined or audited, the board may collect a fee not to exceed one thousand dollars (\$1,000) and recover costs incurred, including the following:

(i) Round trip mileage from the board office to the burial association, at the travel rate then prevailing for other state employees; and

(ii) Per-diem expenses at the travel rate then prevailing for other state employees.

(B) Any fees or costs incurred shall not be payable from the burial association's mortuary fund.

(c) The board shall be audited from time to time by the Legislative Joint Auditing Committee.

**HISTORY:** Acts 1953, No. 91, § 12; 1981, No. 360, § 2; A.S.A. 1947, § 66-1812; Acts 1995, No. 485, § 2.